

LIVINGSTON RESOURCE GUIDE

WELCOME TO LIVINGSTON

Thank you for choosing Livingston as your customs and compliance partner. This guide is designed to introduce you to Livingston and provide an overview of our onboarding process and our organization. We are committed to providing you with the highest levels of service. Our goal is to ensure that your goods flow quickly and efficiently across borders, and to exceed your service expectations.

Information is the key.

By now your Accounts Set-up & Onboarding specialist has gathered many facts about your business. For optimal customs clearance, we'll also need to know your preferences and standard operating procedures around billing, reporting, product data, communications, and third-party relationships.

Every Livingston client is different. As your initial shipments with us clear customs, we'll make sure those differences are well documented. Progress will be measured, processes refined, and compliance assured.

Please take the time to go through this guide and contact your Service Coordinator if you have any questions.

We look forward to working with you.

Your Livingston Team

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LOCAL SERVICE WORLDWIDE

Livingston's service structure is designed to meet the needs of our clients. Our Client Service Model enables us to provide world class service by understanding our clients' needs first and then implementing solutions to meet and exceed expectations.

Service Team

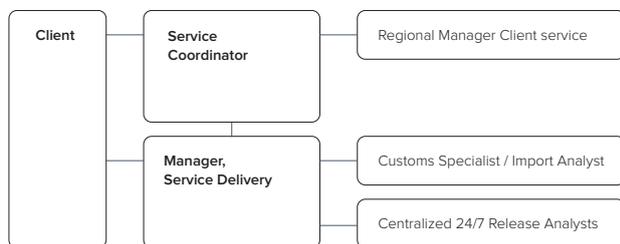
Your Client Service team is responsible for ensuring that you receive that you receive exceptional service at every level within our organization. You have access to dedicated Livingston resources who can respond immediately to questions you may have about your customs ocumentation, invoicing, duty information and more.

Your Service Coordinator

Your Service Coordinator has day-to-day knowledge of your business and instant visibility to your account history. It's his or her job to resolve any issue or inquiry as rapidly as possible, keeping you informed through to resolution. If your Service Coordinator is not available, your call will be routed to a team member who will also be familiar with your account.

Regional Manager, Client Service

Manages critical, complex issues. Your Regional Manager, Client Service is available as an escalation resource for your Client Service Coordinator, and is able to offer additional expertise when needed.



Our service model at a glance.

Operations Team

Your Service Delivery Team will manage your import processes. With this efficient team model, all classification, audit, billing and management functions are handled centrally to ensure consistent communication.

The team will capture any instructions you provide as an ESP note in our system and process both electronic and manual entries 24/7/365.

Manager, Service Delivery

Responsible for the overall operational performance of the team, your Manager, Service Delivery manages resources to ensure that requirements are met. He or she will mentor and coach all team members, as well as train them on Standard Operating Procedures (SOPs) and Service Level Agreements (SLAs), and help create a superior and consistent service delivery experience.

Your Customs Specialist/Import Analyst

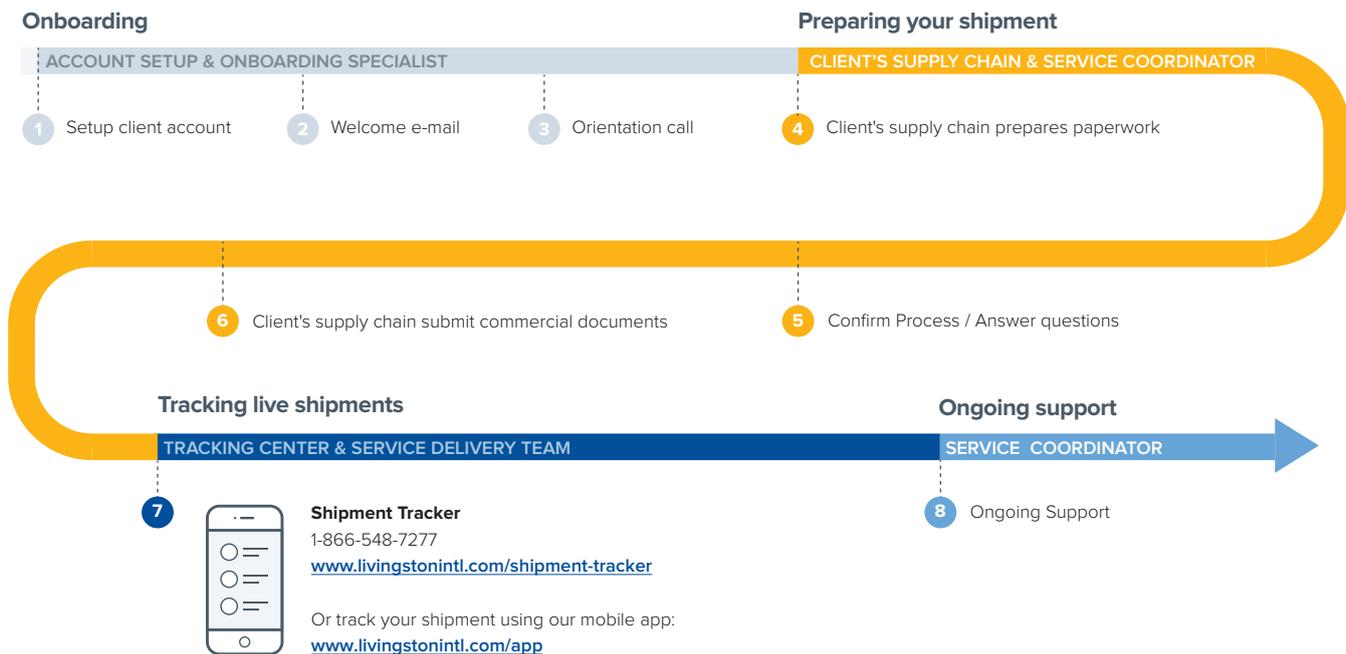
Your Customs Specialist/Import Analyst is responsible for working with you to manage your product database including maintenance of your suppliers, product keywords, trade agreements and tariff classification. The Customs Specialist/Import Analyst will also liaise with customs, other government departments and your carriers.

Customs Release Analyst

Processes all truck, rail, ocean, and air entries and captures event-related notes to ensure proper tracking and visibility of your shipments.

Our approach

At Livingston, our experts are with you every step of the way, from account setup to the successful delivery of your shipments – and beyond. Our simple approach provides a methodical yet flexible path to getting you trading with Livingston quickly and efficiently. We'll make sure that you have a clearly defined point of contact at all stages of the process so that we can address any concerns in a timely manner. Whether you move high volumes across various geographical areas or are new to international trade, we have all of your trade-related needs covered.



HELPING YOU TRADE BETTER. SIMPLER.

Our website offers a wide range of tools and resources to help you learn more about customs and trade compliance.

Online resources

To access our extensive database, go to www.livingstonintl.com/resources, where you will find:

- Useful resources for importers/exporters
- Guides for importing and exporting
- Commonly used forms
- Guide to government regulations and customs requirements
- Industry news and advisories

For instant access to our best content and insights, follow us on [LinkedIn](#), [Facebook](#), or [Twitter](#).

Educational webinars

Livingston offers a number of live and on-demand webinars, free of charge, every month. You can find a list of upcoming webinars at www.livingstonintl.com/webinars.

Our webinars are hosted by Livingston's subject matter experts, who have the knowledge and experience to answer all of your trade and compliance questions.

Topics include:

- Importing to Canada
- Importing to the U.S.
- NAFTA compliance
- Canadian sales tax
- Valuation (U.S. and Canada)
- And many more

To attend, simply click on the session date and fill in the registration form. Be sure to check back often to see what new and exciting webinars we have coming up.

Shipment tracking

Track your shipments on the go. The Livingston Shipment Tracker App lets you quickly and easily check the clearance status of your shipments through the U.S. and Canadian borders, keeping you informed of your shipment's status no matter where you are. The Livingston Shipment Tracker App can be downloaded from the App Store, Google Play, or BlackBerry World.

At your desk? Get real-time status updates of your shipments with Shipment Tracker:

www.livingstonintl.com/shipment-tracker

Useful links

Beyond www.livingstonintl.com, there are a number of other sites you can visit for useful information and resources:

Canada Border Services Agency (CBSA)

www.cbsa-asfc.gc.ca

Canada Customs Tariff

<http://www.cbsa-asfc.gc.ca/trade-commerce/tarif%66-tarif>

Canadian Food Inspection Agency (CFIA)

www.inspection.gc.ca

U.S. Customs and Border Protection (CBP)

www.cbp.gov

U.S. Customs Tariff

<https://hts.usitc.gov/current>

U.S. Food and Drug Administration (FDA)

www.fda.gov

U.S. Customs Rulings Online Search System (CROSS)

<http://rulings.cbp.gov>

NAFTA

www.naftanow.org

<https://www.nafta-sec-alena.org>

GUIDELINES FOR COMPLETING DOCUMENTS

Canada Customs Invoice



CANADA CUSTOMS INVOICE
FACTURE DES DOUANES CANADIENNES

Page of
de

1. Vendor (Name and Address) / Vendeur (Nom et adresse) 1		2. Date of Direct Shipment to Canada / Date d'expédition directe vers le Canada 2		3. Other References (include Purchaser's Order No.) / Autres références (inclure le n° de commande de l'acheteur) 3	
4. Consignee (Name and address) / Destinataire (Nom et adresse) 4		5. Purchaser's Name and Address (if other than Consignee) / Nom et adresse de l'acheteur (s'il diffère du destinataire) Importer of Record Legal Entity Name Legal Entity Address City, Province / State, Postal / Zip code, and Country 5			
		6. Country of Transhipment / Pays de transbordement 6		7. Country of Origin of Goods / Pays d'origine des marchandises 7 <small>If shipment includes goods of different origins enter origins against items in 12. / Si l'expédition comprend des marchandises d'origines différentes, pr. écriez leur provenance en 12.</small>	
8. Transportation: Give Mode and Place of Direct Shipment to Canada / Transport: Pr. écriez mode et point d'expédition directe vers le Canada Customs Broker: Livingston Intl - Client No. 000000 CST 99999 8		9. Conditions of Sale and Terms of Payment (i.e. Sale, Consignment Shipment, Leased Goods, etc.) / Conditions de vente et modalités de paiement (p.ex. vente, expédition en consignation, location de marchandises, etc.) 9			
		10. Currency of Sale / Devises du paiement 10			
11. No of Pkgs / N° de colis 11	12. Specification of Commodities (Kind of Packages, Marks and Numbers, General Description and Characteristics, i.e. Grade, Quality) / Désignation des articles (Nature des colis, marques et numéros, description générale et caractéristiques, p.ex. classe, qualité) 12	13. Quantity (State Unit) / Quantité (Pr. écriez l'unité) 13	Selling Price / Prix de vente		
			14. Unit Price / Prix unitaire 14	15. Total / Total de la facture 15	
18. If any of fields 1 to 17 are included on an attached commercial invoice, check this box / Si les renseignements des zones 1 à 17 figurent sur la facture commerciale, cocher cette boîte 18		16. Total Weight / Poids total Net / Brut 16		17. Invoice Total / Total de la facture 17	
19. Exporter's Name and Address (if other than Vendor) / Nom et adresse de l'exportateur (s'il diffère du vendeur) 19		20. Originator (Name and Address) / Expéditeur d'origine (Nom et adresse) 20			
21. Determinantal Ruling (if applicable) / Décision du Ministre (s'il y a lieu) 21		22. If fields 23 to 25 are not applicable, check this box / Si les zones 23 à 25 sont sans objet, cocher cette boîte 22 <input type="checkbox"/>			
23. If included in field 17 indicate amount: / Si compris dans le total à la zone 17, pr. écriez: 23 (i) Transportation charges, expenses and insurance from the place of direct shipment to Canada / Les frais de transport, d'épenses et assurances à partir du point d'expédition directe vers le Canada \$ _____ (ii) Costs for construction, erection and assembly incurred after importation into Canada / Les coûts de construction, d'érection et d'assemblage après importation au Canada \$ _____ (iii) Export packing / Le coût de l'emballage d'exportation \$ _____		24. If not included in field 17 indicate amount: / Si non compris dans le total à la zone 17, pr. écriez: 24 (i) Transportation charges, expenses and insurance from the place of direct shipment to Canada / Les frais de transport, d'épenses et assurances jusqu'au point d'expédition directe vers le Canada \$ _____ (ii) Amounts for commissions other than buying commissions / Les commissions autres que celles versées pour l'achat \$ _____ (iii) Export packing / Le coût de l'emballage d'exportation \$ _____		25. Check (if applicable): / Cocher (s'il y a lieu): 25 (i) Duty payments or subsequent proceeds paid or payable by the purchaser / Les redevances ou produits ont été ou seront versés par l'acheteur <input type="checkbox"/> (ii) The purchaser has supplied goods or services for use in the production of these goods / L'acheteur a fourni des marchandises ou des services pour la production des marchandises <input type="checkbox"/>	

E0107 (01/20)

Canada Customs Invoice fields

-
- 1 **Vendor (seller, sold by, remit to, consignor, shipper)** - Must indicate the name and address of: (a) The person selling the goods to the purchaser, or (b) The person consigning the goods to Canada.

 - 2 **Date of Direct Shipment to Canada** - Must display the date on which the goods began their continuous journey to Canada.

 - 3 **Other References** - May be used to record other useful information (e.g. the commercial invoice number, the purchaser's order number).

 - 4 **Consignee (ship to, deliver to)** - Must indicate the name and address of the person (company) in Canada to whom the goods are shipped.

 - 5 **Purchaser's Name and Address, and Importer or Record (if other than consignee) (sold to, buyer)** - The person to whom the goods are sold by the vendor. Applicable to Non Resident Importer.

 - 6 **Country of Transshipment** - The country through which the goods were shipped in transit to Canada under Customs control.

 - 7 **Country of Origin** - For customs purposes, the country of origin produced or manufactured. Each manufactured article on the invoice must have been substantially transformed in the country specified as the country of origin to its present form ready for export to Canada. Certain operations such as packaging, splitting and sorting may not be considered as sufficient operations to confer origin.

 - 8 **Transportation** - Give Mode and Place of Direct Shipment to Canada. Indicate the mode of transportation used and the place from which the goods began their uninterrupted journey to Canada. Also include your client number and team number.

 - 9 **Conditions of Sale and Terms of Payment** - Must describe the terms and conditions agreed upon by the vendor and the purchaser.

 - 10 **Currency of Settlement** - Indicate the currency in which the vendor's demand for payment is made.

 - 11 **Number of Packages** - Indicate the number of packages.

 - 12 **Specification of Commodities** - The following information must be provided:
 - (a) **Kind of Packages** - Indicate the nature of the packages (e.g. cases, cartons, etc.).
 - (b) **Marks and Numbers** - Indicate the descriptive marks and numbers imprinted upon the packaged goods. Such marks and numbers are required to be legibly placed on the outside of all packaged goods whenever feasible.
 - (c) **General Description and Characteristics** - Give in general terms, description of the merchandise (e.g. textiles, auto parts, etc.).
 - (d) **Commercial Description** - Show a proper identifying description in commercial terms (i.e. style or code numbers, size and dimensions) as known in the country of production or exportation.

The Condition of the Goods, if other than new, must be stated on the invoice, and the following information, if applicable, is to be shown: (I) other than prime quality goods, (II) remnants, (III) job lots, (IV) close-outs, (V) discontinued lines, (VI) obsolete goods, and (VII) used goods.
-

-
- 13 **Quantity** - The quantity of each item included in the description field must be indicated in the appropriate unit of measure.
-
- 14 **Unit Price (price per article)** - Must provide a value in the currency of settlement for each item described in the description field.
-
- 15 **Total** - Indicate the price paid or payable in the currency of settlement for the number of items recorded in the quantity field when they were sold by the vendor to the purchaser. Where there are no items recorded in the description field, n/a should be indicated.
-
- 16 **Total Weight** - Show both net and gross weight.
-
- 17 **Invoice Total (total value, pay this amount)** - The total price paid or payable for goods described on the invoice and/or continuation sheet(s) if used.
-
- 18 **Canada Customs Invoice only** - Self-explanatory.
-
- 19 **Exporter (name and address), if other than vendor** - Indicate the name and address of the person or organization shipping the goods to the consignee/ purchaser.
-
- 20 **Originator (name and address)** - Indicate the name of a responsible individual in the vendor's organization who has knowledge of the transaction.
-
- 21 **Departmental Ruling** - Give the number and date of any departmental ruling applicable to the shipment, if available.
-
- 22 - 25 The completion of these fields is self-explanatory with the exception of export packing. The amount of Export Packing must be indicated if additional packaging was required solely for the overseas transportation of goods.
-

IMPORTANT: To ensure that your invoices are processed against the correct Livingston account, your Canadian Customs Invoice should contain the following information:

Field 5 : Purchaser's Name and Address.

- Indicate the Importer of Record (the entity responsible for customs charges)

Field 8 : Transportation.

- Indicate "Customs Broker: Livingston Intl"
- Followed by your six-digit Livingston Account number
- Followed by your five-digit Livingston Operations team number

U.S. Customs Invoice

COMBINATION: INVOICE - DECLARATION BY FOREIGN SHIPPER

FOR CUSTOMS CLEARANCE BY



INVOICE

For U.S. Customs clearance send documents to:
USImports@livingstonintl.com
 or by fax to 1-877-548-7277

For customs status updates 24/7:
 track online at www.livingstontracker.com
 or call us at 1-866-548-7277

SHIPMENT REFERENCE:				SHIPMENT CONTROL #:			
EXPORTER, SELLER 1				PRODUCER OF GOODS (IF DIFFERENT THAN EXPORTER) 2			
SHIPPED TO, CONSIGNEE 3				BUYER (IF DIFFERENT THAN CONSIGNEE) 4			
PARTIES TO THIS TRANSACTION ARE <input type="checkbox"/> RELATED <input type="checkbox"/> NOT RELATED		COUNTRY OF FINAL DEST. (IF OTHER THAN U.S.A.) 6		INVOICE DATE 8		DATE OF SALE 9	
U.S. DUTY / BROKERAGE FOR ACCOUNT OF: <input type="checkbox"/> EXPORTER <input type="checkbox"/> SHIP TO, CONSIGNEE <input type="checkbox"/> OTHER (specify) _____				DISCOUNTS 10		PORT OF ENTRY:	
LIVINGSTON ACCOUNT NUMBER: 7 456789				TERMS OF SALE			
				CURRENCY OF SALE <input type="checkbox"/> U.S. <input type="checkbox"/> CANADIAN <input type="checkbox"/> OTHER (specify) 11			
MARKS AND NUMBERS		NUMBERS AND KIND OF PACKAGES 12		SHIPPING WEIGHT 13		FREIGHT AMOUNT INCLUDED 14	
				FREIGHT AMOUNT TO BORDER 15			
COUNTRY OF ORIGIN 16	DESCRIPTION OF GOODS 17			TEN DIGIT H.T.S. NUMBER	UNIT QTY. 18	UNIT PRICE 19	INVOICE TOTAL 20
				INVOICE TOTAL			
				ABOVE PRICES INCLUDE <input type="checkbox"/> DUTY <input type="checkbox"/> BROKERAGE <input type="checkbox"/> FREIGHT			
DECLARATION BY FOREIGN SHIPPER (To be completed only when the goods described above are of U.S. origin and their value exceeds \$500.00) I 21 declare that the articles herein specified are to the best of my knowledge and belief, the growth, produce or manufacture of the United States: That they were exported from the United States from the port of _____ on or about _____ that they are returned without having been advanced in value or improved in condition by any process of manufacture or other means. Any shipment that contains U.S. goods returned valued over \$2,500 should have a manufacturer's affidavit attached to this invoice.							
SHIPPER <small>To the best of the knowledge and belief of the preparer this invoice is true and complete and discloses the true prices, values, quantities, rebates, drawbacks, fees, commissions, royalties and any goods or services provided to the seller either free or at a reduced cost.</small>		SIGNATURE PREPARER (IF OTHER THAN EXPORTER) 22		DATE SIGNED NAME OF RESPONSIBLE EMPLOYEE OF EXPORTER 23			

U.S. Customs Invoice fields

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- 1 **Exporter, Seller** - Indicate the complete legal name and address and country of the seller.

 - 2 **Producer of Goods (if different than exporter)** - If the exporter/seller is not the manufacturer, provide the full legal name, address, and country of the manufacturer of the goods.

 - 3 **Shipped to Consignee** - This is the 'ship to' location. If this party is also the buyer of the goods, their IRS number must be included.

 - 4 **Buyer (if other than consignee)** - If the goods are being purchased by a party other than the consignee, provide the full and legal name, address and IRS number of the buyer. The IRS number is a mandatory requirement for this field if the buyer is located in the U.S.

 - 5 **Related / Not Related** - Note whether the Seller and Buyer relationship is 'related' or 'not related'.

 - 6 **Country of Final Destination (if other than U.S.A)** - Indicate the country of final destination, if other than the U.S.

 - 7 **U.S. Duty** - Indicate the party responsible for the duty and brokerage fees. Be sure to mark the appropriate box to ensure proper billing.

 - 8 **Invoice Date** - Include the commercial invoice number and date.

 - 9 **Date of Sale** - Indicate the sale date.

 - 10 **Discounts** - Indicate the percentage and type of discounts, if applicable.

 - 11 **Currency of Sale** - Mandatory field, indicating the currency of sale.

 - 12 **Numbers and Kind of Packages** - Self-explanatory.

 - 13 **Shipping Weight** - Indicate the gross shipping weight in kilograms or pounds.

 - 14 **Freight Amount Included** - Show the total freight amount that was included in the price. Do not include the amounts that will be billed separately to the buyer.

 - 15 **Freight Amount to Border** - Provide the estimated cost of Canadian inland freight – this is the freight cost to the U.S. border.

 - 16 **Country of Origin** - Indicate the country of origin for each item. Show the country where the goods were grown, produced, or last subjected to a substantial process of manufacture. If the country of origin is Canada, the Canadian province where the goods were grown, produced or last subjected to a substantial process of manufacture must also be shown.
-

17 **Description of Goods** - Provide a detailed description for each item, and indicate the 10-digit HTS numbers. For the description, include the function of the item, the materials it's made of, the grade or quality, etc.

18 **Unit Quantity** - Indicate the quantity in weights and measures for each item.

19 **Unit Price** - Show the unit price for each item. If the goods were not sold, show the purchase price for which they will be sold.

20 **Invoice Total** - Indicate the total price of each item and show the total invoice price in the currency of purchase/sale.

21 **Declaration by Foreign Shipper** - Complete if the goods are produced or manufactured in the U.S. and their value exceeds \$500. For goods exceeding \$2,500 USD in value, that have not been advanced in value or improved in condition while they were outside the U.S., attach a manufacturer's affidavit to the invoice.

22 **Preparer (if other than exporter)** - If the form has been completed by someone other than the Seller or Exporter, provide the name and title of the preparer.

23 **Name of Responsible Employee of Exporter** - Properly prepared invoices will show true origin, quantities, prices and values of goods shipped. The invoice must be signed by a person who has knowledge, or who can readily obtain knowledge, of this transaction.

IMPORTANT: To ensure that your invoices are processed against the correct Livingston account, your U.S. Commercial Invoice should include your six-digit account number in the indicated field on the form.

Please see **field 7** in the U.S customs invoice example above.

More detailed explanation of NAFTA rules

1 Exporter Name and Address

State the full legal name, address (including country) and legal tax identification number of the exporter. Legal taxation number is: in Canada, employer number or importer/exporter number assigned by the Canada Revenue Agency; in Mexico, federal taxpayer's registry number (RFC); and in the United States, employer's identification number or Social Security Number.

2 Blanket Period

Complete field if the Certificate covers multiple shipments of identical goods, as described in Field 5, that are imported into a NAFTA country for a specified period of up to one year (the blanket period).

"FROM" is the date upon which Certificate becomes applicable to the good covered by the blanket Certificate (it may be prior to the date of signing this Certificate). "TO" is the date upon which the blanket period expires. The importation of a good for which preferential treatment is claimed based on this Certificate must occur between these dates.

3 Producer Name and Address

State the full legal name, address (including country) and legal tax identification number, as defined in Field 1, of the producer. If more than one producer's good is included on the Certificate, attach a list of additional producers, including the legal name, address (including country) and legal tax identification number, cross-referenced to the good described in Field 5.

If you wish this information to be confidential, it is acceptable to state "Available to CBP upon request". If the producer and the exporter are the same, complete field with "SAME". If the producer is unknown, it is acceptable to state "UNKNOWN".

4 Importer Name and Address

State the full legal name, address (including country) and legal tax identification number, as defined in Field 1, of the importer. If the importer is not known, state "UNKNOWN"; if multiple importers, state "VARIOUS".

5 Description of Goods

Provide a full description of each good. The description should be sufficient to relate it to the invoice description and to the Harmonized System (HS) description of the good. If the Certificate covers a single shipment of a good, include the invoice number as shown on the commercial invoice. If not known, indicate another unique reference number, such as the shipping order number.

6 HS Tariff Classification Number

For each good described in Field 5, identify the HS tariff classification to six digits. If the good is subject to a specific rule of origin in Annex 401 that requires eight digits, identify to eight digits, using the H.S. tariff classification of the country into whose territory the good is imported.

7 Preference Criteria

For each good described in Field 5, state which criterion (A through F) is applicable. The rules of origin are contained in Chapter Four and Annex 401. Additional rules are described in Annex 703.2 (certain agricultural goods), Annex 300-B, Appendix 6 (certain textile goods) and Annex 308.1 (certain automatic data processing goods).

Preference Criteria:

A. Wholly obtained or produced entirely - A good qualifies if every material, part component, etc. entering into the manufacture or production of the item is wholly obtained or produced in one or more of the NAFTA countries. This includes all materials brought from suppliers in any of the NAFTA countries. To qualify under this criterion, an audit trail proving the source of each and every item or ingredient is required. NOTE: The mere purchase of a good in the NAFTA territory does not necessarily render it "wholly obtained or produced."

B. Specific classification/regional value content rules - NAFTA outlines specific classification and regional value content rules that must be met by a particular product. To determine the applicable rule, the HS code of the product must be known. Then, an analysis must be done to ensure any non-originating (non-NAFTA) items have undergone the necessary shift in tariff classification and/or satisfied the regional value content requirements as stated in Annex 401.

C. Origination rule - Under this criterion, all materials, items, components or ingredients used to produce the final product must qualify as “originating.” This means that each and every item purchased from a domestic supplier has undergone sufficient transformation in its own right to qualify under NAFTA. **NOTE:** No constituent materials may fall within the definition of “wholly produced or obtained” — the goods must be produced exclusively from originating materials.

D. Parts/unassembled or disassembled goods - This criterion applies in limited circumstances where non-originating materials cannot undergo a change in tariff classification but the regional value-content requirement has nonetheless been satisfied. The two applicable circumstances are: 1) where the final item and its parts are classified under the same HS code; and 2) where unassembled or disassembled products are classified as an assembled good pursuant to H.S. GIR 2(a).

NOTE: This criterion does not apply to Chapter 61 through 63 of the HS.

E. Automatic data processing goods - This criterion is specific to certain data processing goods and their parts, subject to Annex 308.1.

F. Agricultural goods - This rule pertains to Mexico only and relates to certain Agricultural Products specified in Annex 703.2.

8 Producer

If “NO” is stated in field 8, it must be followed by a (1), (2) or (3), depending on whether the certificate is based upon: (1) your knowledge of whether the good qualifies as an originating good; (2) your reliance on the producer’s written representation (other than a Certificate of Origin) that the good qualifies as an originating good; or (3) a completed and signed Certificate for the good, voluntarily provided to the exporter by the producer.

9 Net Cost

If the regional value content (RVC) in field 9 is calculated according to the net cost method over a period of time, you must further identify the beginning and ending dates (DD/MM/YY) of that period.

10 Country of Origin

Identify the name of the country (“MX” or “US” for agricultural and textile goods exported to Canada; “US” or “CA” for all goods exported to Mexico; or “CA” or “MX” for all goods exported to the United States) to which the preferential rate of CBP duty applies, as set out in Annex 302.2, in accordance with the Marking Rules or in each party’s schedule of tariff elimination.

For all other originating goods exported to Canada, indicate appropriately “MX” or “US” if the goods originate in that NAFTA country, within the meaning of the NAFTA Rules of Origin Regulations, and any subsequent processing in the other NAFTA country does not increase the transaction value of the goods by more than seven percent; otherwise indicate “JNT” for joint production. (Reference: Annex 302.2)

11 Exporter Information

This field must be completed, signed, and dated by the exporter. When the Certificate is completed by the producer for use by the exporter, it must be completed, signed, and dated by the producer. The date must be the date the Certificate was completed and signed.

Special rules

Two additional aspects of the Rules of Origin that can assist in the qualification of products under NAFTA are:

7% De Minimis Rule

If a non-originating material used in the production of a good does not meet the applicable tariff classification change used to determine origin, Article 405 of the NAFTA determines that the final good still can be considered as originating in the region, provided that the value of the non-originating material not meeting the tariff change does not exceed 7% of the total value of the good. The De Minimis Rule does not apply to all goods, however, so Article 405 should be consulted to determine whether this provision is applicable to your situation.

Fungible goods/materials

According to article 415 of NAFTA, fungible goods are goods that are interchangeable for commercial purposes, and have essentially identical properties.

When a producer mixes originating and non-originating fungible goods, so that physical identification of originating goods is impossible, the producer may determine origin of those goods based on standard inventory accounting methods such as FIFO or LIFO. These provisions apply equally to fungible materials that are used in the production of a good.

YOUR CUSTOMS BROKERAGE INVOICE

Canadian Customs Brokerage Invoice



Invoice/Facture

Livingston International Inc.

Date **11/05/12**

Invoice No./N° de facture
426-167093

Client Account/Compte du client
333333/010

CLIENT NAME AND ADDRESS

Please remit to/Veuillez faire parvenir votre paiement:
**6700 COTE DE LIESSE
BUREAU 300
ST LAURENT QC H4T 2B5**
Questions?
**JANE DOE
clientservicecanada@livingstonintl.com
1-855-CALL-LII or 1-855-225-5544**

GST Registration No./N° d'inscription TPS

Importer No./N° d'importateur

000000 CUSTOMS PORT: 410

Your Order No./Votre n° de comm. Your Order No./Votre n° de comm. Vendor Name/Nom du vendeur Port of Unloading/Port de Débarq. Transaction No./N° de transaction
PO NUMBER ANY VENDOR (0827127937911)

Shipped via/Expédié par Location/Emplacement Cargo Control No./N° de contrôle du fret Car Cont./Trailer No./N° cont./Remorque Bill of Lading/HWB No./N° de connais/Bord d'exp. Entry Type/Type de decl. Lines/Lignes B3
CANADIAN NATIONAL FORT ERIE 6103CNR AB 1

DESCRIPTION	ENTRY ORIGIN	CLASSIFICATION NO.	ANNEX TT	DUTY RATES		EXCHG CD	DATE	RATE
AN TP/%SPLIT/REM-OIG-SPEC AUTH.	VPD CD	V.F.D.	CUSTOMS DUTIES	SIMA	EXCISE TAX	V.F.T.	G.S.T.	TOT DUTY/TAX
ACROSS DESCRIPTION 1	LPA 13	17682.85	UIIV	0099.99.99.99	02	0.00	USD 05/05/12	.995600
TOTALS	QTY	11		V.F.C.C.	17761.00			17682.85
								884.14
								884.14

Description of charges/Description des frais	Code	PST Amount/Montant de TVP	ST Amount/Montant de TPS	Amount/Montant
DUTY	106		0.00	0.00
GST - CUSTOMS	109		884.14	0.00
BROKERAGE-CHARGED	BAA		14.89	114.55

PST Total/Total TVP **899.03** GST Total/Total TPS **114.55** Sub Total/Sous-total

Invoice Due Date/Date d'échéance de la facture	Funds/Devises	total Due/Total à payer
On Receipt	CAD	1,013.58

Release Date/Date de mainlevée: **10/05/12**

GST overpayments can only be recovered through your company's input tax credit

GST Registration No./N° d'inscription TPS: **887919538**

GST is recoverable through your company's input tax credit

Vous pouvez récupérer la TPS grâce à votre crédit de taxe sur les intrants.

LVS (entry type "F") are rated using information reported by courier. Please advise any errors/omissions to your client service centre no later than the 15th.

EPV (décl. type "F") tarifées en fonction des données fournies par messagerie. Veuillez signaler toute erreur ou tout oubli à votre centre du service à la clientèle au plus tard le 15 du mois.

Important: Written notification of errors, omissions, shortages, and/or damage must be received by us within 30 days of release date

Important: Nous devons recevoir un avis écrit concernant toute erreur, omission, avarie ou tout manquant dans les 30 jours suivant la date de la mainlevée.

CCST: **963-35 482**

broker. Therefore if you pay by check, Customs charges may be paid with a separate check payable to US Customs and Border Protection, which shall be delivered to Customs by the broker. The importer must furnish missing documents within the period of time as required by customs regulations to avoid customs penalties. Upon request, we shall provide a detailed breakdown of the components of all charges assessed and a true copy of each pertinent document relating to these charges (46CFR15.32d). This invoice is governed by Livingstons standard terms and conditions as may be amended from time to time by Livingston through general notice posted on

Canadian Customs Brokerage Invoice fields

Field Name	Description
1 Date	The date the invoice was issued.
2 Invoice Number	A unique number assigned by Livingston to all entries. This is the reference number to use when inquiring about a specific invoice.
3 Bill To	The name and address of the company Livingston is billing for services provided.
4 Remit To	The address payment for services should be sent to.
5 Client Account	Each client is assigned a unique six-digit account number with a three-digit caption.
6 Service Team Information	The contact information for the team servicing your account. You should contact this team if you have any questions about your invoice.
7 GST Registration Number	The GST registration number assigned to the importer.
8 Importer Number	The importer number assigned to the importer.
9 Your order Number	Your order number as shown on the shipper's paperwork.
10 Vendor Name	The vendor name from the commercial invoice.
11 Port of Unlading	The Canada Border Services Agency (CBSA) office code for marine shipments exported from the U.S. or U.S. territories.
12 Transaction Number	A unique 14-digit number assigned to a shipment used by CBSA for record retention or inquiries.
13 Shipped Via	The name of the carrier transporting the product into Canada.
14 Location	Customs office of clearance.
15 Cargo Control Number	The unique shipment control number assigned by the carrier for your shipment being imported into Canada.
16 Car Cont/Trailer Number	Container/rail car/trailer number, where applicable.
17 Bill of Lading/HWB	The House Bill of Lading number assigned by the carrier.

Field Name	Description
18 Entry Type	Customs entry type.
19 Transactional Detail	Details information on the lines of the B3 entry, description, gross weight., reported quantity, line value, entered value, country of origin, HS, duty rate. If your shipment contains more than five B3 lines a message will be displayed "See Attached" and an Entry Summary will be provided.
20 Description of Charges	Details the service(s) provided by Livingston related to your shipment.
21 Code	For internal purposes Livingston assigns a numeric code for each service description itemized in field 20.
22 GST Amount	The GST applied to each fee.
23 Amount	The dollar amount payable for each of the services provided by Livingston.
24 GST Total	The total GST payable to Livingston.
25 Subtotal	The subtotal payable for the services performed by Livingston.
26 Invoice Due Date	The date that the payment for the invoice is due.
27 Funds	The currency in which the funds are payable.
28 Total Due	The total amount payable on the invoice.
29 Message/Information	The section is used to relay important messages to our clients.

U.S. Customs Brokerage Invoice



U.S. Invoice

Livingston International, Inc.

FMC LIC# 021216NF

<p>1 [Bill To: ABC Company 123 First Street Anytown, NY 12345</p> <p>2 [Attn: Mr. Smith</p>	<p>3 [Questions on your invoice? ISC06@LIVINGSTONINTL.COM 630-766-0202</p> <p>4 [Team : 85</p>	<p>Invoice Information:</p> <p>5 [Invoice No.: 123-456789</p> <p>6 [Date : 05/04/2015</p> <p>7 [Due Date : On Receipt</p> <p>8 [Client No.: 123456</p>
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9 [Reference / PO No. INV12345678912	10 [Arrival Date 05/28/2012	11 [Release Date 05/28/2012	12 [Entry No. 300-51301131	13 [Entered Value (USD) 22,000.00	14 [Shipment Value 22,000.00 (USD)
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15 [Shipper/Export ABC COMPANY	16 [Port of Entry SALEM, MA	17 [Port of Lading TIANJIAJIN	18 [Manifest Qty & UOM 100 PCS	19 [Gross Weight & UOM 123,500 KG
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20 [MOT Vessel	21 [Carrier FAST FREIGHT LTD	22 [Master BOL No. 234567890123	23 [House BOL No. 234567890123	24 [Container No.	25 [Date of Export 04/05/2012
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Code	Service	Amount
605	DELIVERY ORDER	35.00
700	US CUSTOMS ENTRY SERVICE	145.00
546	IMPORTER SECURITY FILLING	50.00
500	US CUSTOMS DUTY	403.70
702	ADDITIONAL CI LINES	120.00
726	US FDA RELEASE	40.00

27 []

28 []

29 [Message/Information

	Total Due / Funds
<p>30 [150 PIERCE RD, SUITE 500 ITASCA, IL 60143</p>	<p>793.70 USD</p> <p>912.76 CAD</p>

31 []

If you are the importer of record, payment to the broker will not relieve you of liability for Customs charges (duties, taxes or other debts owed Customs) in the event the charges are not paid by the broker. Therefore if you pay by check, Customs charges may be paid with a separate check payable to US Customs and Border Protection, which shall be delivered to Customs by the broker. The importer must furnish missing documents within the period of time as required by customs regulations to avoid customs penalties. Upon request, we shall provide a detailed breakout of the components of all charges assessed and a true copy of each pertinent document relating to these charges (46CFR15.32d). This invoice is governed by Livingston's standard terms and conditions as may be amended from time to time by Livingston through general notice posted on

L-0001 US/A (REV 02/15) REC

U.S. Customs Brokerage Invoice fields

Field Name	Description
1 Bill To	The name and address of the company Livingston is billing for services provided.
2 Attn	Name of the department or person who should receive this correspondence.
3 Questions on your invoice?	Contacts of the appropriate client service team.
4 Team	The contact information for the team servicing your account. You should contact this team if you have any questions about your invoice.
5 Invoice Number	A unique number assigned by Livingston to all entries. This is the reference number to use when inquiring about a specific invoice.
6 Date	The date the invoice was issued.
7 Due Date	The date that the payment for the invoice is due.
8 Client Number	Each client is assigned a unique six-digit account number.
9 Reference Number	The reference number supplied by the shipper on the commercial invoice.
10 Arrival Date	The estimated date of arrival of your shipment at the first port of entry.
11 Release Date	The (estimated) date U.S. CBP released your shipment and allowed it to enter the U.S.
12 Entry Number	The number assigned by Livingston referencing your shipment into the U.S.
13 Entered Value	The value reported to CBP for your shipment, based on the commercial invoice provided.
14 Shipment Value	The commercial value reported for the goods being imported into the U.S., based on the commercial invoice provided.
15 Shipper/Exporter	The name of the company exporting/shipping the goods to the U.S.
16 Port of Entry	The name of the U.S. port where entry was made for the goods being imported.
17 Port of Lading	The name of the port where your goods loaded to be shipped to the U.S.
18 Manifest Qty & UOM	The quantity of goods, as reported by the carrier, being imported into the U.S.

Field Name	Description
19 Gross Weight & UOM	The gross weight of the goods being imported into the U.S.
20 MOT	The code and mode of transportation used to import your shipment into the U.S.
21 Carrier	The name of the carrier transporting the goods into the U.S.
22 Master BOL Number	The Master Bill of Lading number assigned by the carrier.
23 House BOL Number	The House Bill of Lading number assigned by the carrier.
24 Container Number	For containerized shipments, this is the number of the container used to transport the merchandise.
25 Date of Export	The date (may be estimated) your goods were exported.
26 Code	For internal purposes, Livingston assigns a numeric code for each service description itemized in Field 27.
27 Service	Details of the service(s) provided by Livingston related to your shipment.
28 Amount	The dollar amount payable for each of the services performed by Livingston.
29 Message/Information	Section to relay important messages to our clients.
30 Remit	The address where payment for services should be sent.
31 Total Due/Funds	The total amount payable on the invoice and the currency in which the funds are payable.

ABOUT LIVINGSTON

Livingston is a North American leader in customs brokerage and compliance. We serve clients across North America and around the world. Our strength is simplifying the complexities of international trade so your goods move faster and more cost-effectively.

Clearing Your Goods – Livingston customs brokerage specialists help you manage your imports and compliance processes every step of the way, reducing risk and improving your visibility in the customs process.

Importing into the U.S. — We offer northern border, southern border, and air/ocean clearance services to clients importing to the U.S., including Importer Security Filing and Automated Export System (AES), the system used by U.S. exporters to electronically declare international exports.

Trade Advisory Services — Our experts help you implement compliance programs, meet audit requirements, recover duties and taxes, and manage border security.

Moving Your Goods — Our freight forwarding experts arrange the most efficient transportation by air, ocean, rail, truck or intermodal, from point of origin through to final destination.

Vehicle Moves — Moving a vehicle? We ship all types of vehicles cost-efficiently throughout Canada and across the U.S. border. One vehicle or a fleet, we'll get it there with care.

